

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS**

INTERNATIONAL TAX ADVISORS, INC., a
Nevada Corporation, CREATIVE TAX
STRATEGIES, INC, a Nevada Corporation,

Plaintiffs,

v.

Case Number: 08 C 2222

TAX LAW ASSOCIATES, LLC a Nevada
Limited Liability Company, TAX LAW
ASSOCIATES, INC., a Georgia Corporation,
TAX LAW ADVISORS, INC., a Georgia
Corporation, MICHAEL SCOTT FUSSELL.,
an Individual, CRYSTAL KINDER, an
Individual, and JOHN CERAMI, an individual.

Defendants.

APPEARANCES ARE HEREBY FILED BY THE UNDERSIGNED AS ATTORNEY(S) FOR:

Defendants: Tax Law Associates, LLC, Tax Law Associates, Inc., Tax Law Advisors, Inc., Michael Scott Fussell,
and Crystal Kinder.

(A)		(B)	
SIGNATURE: /s/ Edward A. Cohen		SIGNATURE	
NAME Edward A. Cohen		NAME	
FIRM Law Offices of Cohen and Hussien P.C.		FIRM	
STREET ADDRESS 6901 W. 111 th Street		STREET ADDRESS	
CITY/STATE/ZIP Worth, Illinois 60482		CITY/STATE/ZIP	
TELEPHONE NUMBER 708.361.3030	FAX NUMBER 708.361.4207	TELEPHONE NUMBER	FAX NUMBER
E-MAIL ADDRESS: ecohen@cohenandhussien.com		E-MAIL ADDRESS:	
IDENTIFICATION NUMBER (SEE ITEM 4 ON REVERSE) 6131572		IDENTIFICATION NUMBER (SEE ITEM 4 ON REVERSE)	
MEMBER OF TRIAL BAR? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>		MEMBER OF TRIAL BAR? YES <input type="checkbox"/> NO <input type="checkbox"/>	
TRIAL ATTORNEY? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>		TRIAL ATTORNEY? YES <input type="checkbox"/> NO <input type="checkbox"/>	
		DESIGNATED AS LOCAL COUNSEL? YES <input type="checkbox"/> NO <input type="checkbox"/>	
(C)		(D)	
SIGNATURE		SIGNATURE	
NAME		NAME	
FIRM		FIRM	
STREET ADDRESS		STREET ADDRESS	
CITY/STATE/ZIP		CITY/STATE/ZIP	
TELEPHONE NUMBER	FAX NUMBER	TELEPHONE NUMBER	FAX NUMBER
E-MAIL ADDRESS		E-MAIL ADDRESS	

IDENTIFICATION NUMBER (SEE ITEM 4 ON REVERSE)				IDENTIFICATION NUMBER (SEE ITEM 4 ON REVERSE)					
MEMBER OF TRIAL BAR?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	MEMBER OF TRIAL BAR?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
TRIAL ATTORNEY?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	TRIAL ATTORNEY?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
DESIGNATED AS LOCAL COUNSEL?	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>	DESIGNATED AS LOCAL COUNSEL?	YES	<input type="checkbox"/>	NO	(A)

INSTRUCTIONS FOR COMPLETING APPEARANCE FORM

1. General Information

Local Rule 53.17 provides that once an attorney has filed an appearance form on behalf of a party, no additional appearances or substitutions may be made without leave of court. The Rule also provides that the attorney may not withdraw without leave of court. Therefore, if more than one attorney is going to represent the party or parties shown on the front of this form, each should complete the attorney appearance section of the form.

This form is designed to permit the filing of appearances by up to four attorneys who represent the same party or parties. If more than four attorneys representing the same party or parties wish to file appearances, additional forms should be used and the letters (A), (B), (C), and (D) indicating the attorneys should be altered to (E), (F), (G), (H), respectively for the fifth through the eighth attorneys, etc.

2. Listing of Parties for Whom the Attorney is Appearing

The names of each of the parties represented by the attorney(s) filing the appearance are to be listed on the lines immediately below the words "Appearances are hereby filed by the undersigned as attorney(s) for:". The type of party, *e.g.*, plaintiff, defendant, third party plaintiff, should follow each party. If all of the parties are of the same type, *e.g.*, all parties represented are plaintiffs, then the type of party can be shown at the end of the listing of parties.

3. Completing Attorney Information

The information requested should be completed for each attorney filing an appearance. Where two or more attorneys are from the same firm, only the first listed from the firm need complete the information for firm name, street address, and city/state/ZIP. The others may indicate "Same as (letter designation of first attorney)."

4. Identification Number

Attorneys who are members of the Illinois bar should enter the identification number issued to them by the Illinois Attorney Registration and Disciplinary Commission (ARDC). Attorneys who are not members of the Illinois bar should leave this item blank.

5. Attorney (A) and Notices

Where more than one attorney is listed on the appearance form, all listed will be entered on the docket of the Clerk, as attorneys of record. However, notices will only be mailed to the attorney shown in box (A) on the form except where local counsel has been designated pursuant to Local Rule 83.15 (see below). The attorney is responsible for notifying all other attorneys included on the form of the matter noticed.

Where appearances are filed on behalf of attorneys representing a state or local government, *e.g.*, states attorney,

corporation counsel, the persons filing the appearance may wish to list the name of the assistant who is in active charge of the case in box (A) and the appearance of the head of the agency, *e.g.*, attorney general, corporation counsel, or any other assistant assigned to such cases in subsequent boxes. In that way, the assistant in active charge will receive notice.

6. Appearances and Trial Bar Membership

All attorneys filing appearances must indicate whether or not they are members of the trial bar of this Court and whether or not they are the attorney who will try the case in the event that it goes to trial.

In criminal actions, an attorney who is not a member of the trial bar may not file an individual appearance. Pursuant to Local Rule 83.12, a member of the trial bar must accompany such attorney and must also file an appearance.

In civil actions, an attorney who is not a member of the trial bar should designate the trial bar attorney who will try the case in the event that it goes to trial. If a trial bar attorney is not listed on the initial appearance and the case goes to trial, a trial bar attorney, pursuant to Local Rule 83.17, must obtain leave of court to file an appearance.

7. Designation of Local Counsel

Pursuant to Local Rule 83.15, an attorney who does not have an office in this District may appear before this Court "only upon having designated, at the time of filing his/her initial notice or pleading, a member of the bar of this Court having an office within this District upon whom service of papers may be made." No attorney having an office in this District may designate local counsel. No attorney may designate more than one attorney as local counsel. Notices will be mailed by the Clerk's Office to both the attorney shown in box (A) and the attorney designated as local counsel.

8. Parties are Required to Consider Alternative Dispute Resolution

Pursuant to 28 U.S.C. §652(a), all litigants in civil cases pending before this Court are directed to consider the use of an alternative dispute resolution process at the earliest appropriate stage of the litigation. Such process may include mediation, early neutral evaluation, minitrial, or arbitration.

9. Local Rule 3.2 Requires Notification As To Affiliates

In every action in which an affiliate of a public company is a party, counsel for such party shall file with the Clerk a statement listing each public company of which such party is an affiliate. Where such party is a plaintiff the statement shall be filed with the complaint. Where such party is a defendant the statement shall be filed with the answer or motion in lieu of answer.